IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)
FRIDAY, THE SECOND DAY OF JULY
TWO THOUSAND AND FOUR
PRESENT
**THE HON'BLE MR JUSTICE A.GOPAL REDDY**
**WRIT PETITION NO : 26384 of 1999**

Between:
Smt. Sarangam Sujathamma, w/o late Madhusudan Rao,
Aged about 58 years, r/o Kota Village & Mandal,
Nellore District.

**..... PETITIONER**

AND

1. The Govt. of Andhra Pradesh rep. by its Secretary for Excise & Prohibition, Secretariat Buildings, Hyderabad.
2. The District Collector, Nellore.
3. The Superintendent of Excise & Prohibition, Nellore.
4. The Sub-Inspector of Excise & Prohibition, Vakadu, Nellore District.
5. The Mandal Revenue Officer, Kota Mandal, Kota.

**....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue writ or order or direction more particularly one in the nature of Mandamus declaring the action of the respondents in proceeding (under Revenue Recovery Act) to recover arrears due from Uma Maheswara Rao by attaching properties of petitioner in order to sell them in auction as illegal and arbitrary.

**Counsel for the Petitioner: Mr. M.Ravindranath Reddy, Advocate.**

**Counsel for Respondent Nos.1, 3,4: Govt. Pleader for prohibition & Excise.**

**Counsel for respondent Nos.2 and 5: Govt. Pleader for Revenue.**

**The Court Made the Following :**

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**ORAL ORDER:**

Questioning the action of the respondents in proceeding to recover the excise arrears of Uma Maheswara Rao (defaulter) under the Revenue Recovery Act by attaching the properties of the petitioner the present writ petition is filed.

Learned Government Pleader for Excise submits that Government of Andhra Pradesh in G.O.Ms.No.320 Revenue (Excise-II) Department dated 10-06-2002 issued policy guidelines wherein it is categorically stated that to avail the benefit of waiver of penal interest the defaulter has to pay the entire excise arrears by 30-09-2003. The defaulter—Uma Maheswara Rao availed the said benefit and paid the entire arrears amount of Rs.2,73,204.50Ps. and there are no arrears.

In view of paying the entire excise arrears, respondents shall not proceed against the properties of the petitioner for recovery of excise dues.

The writ petition is accordingly disposed of. No costs.

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A.GOPAL REDDY,J.

02-07-2004

***Murthy***

ASSISTANT REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1.Secretary for Excise & Prohibition,Govt. of A.P., Secretariat Buildings, Hyd.
2.The Superintendent of Excise & Prohibition, Nellore.
3.The Sub-Inspector of Excise & Prohibition, Vakadu, Nellore District.
4.The Mandal Revenue Officer, Kota Mandal, Kota.
5.The District Collector, Nellore.
6. 2 CCs to the Govt. Pleader for Prohibition and Excise,
A.P. High Court Buildings, Hyderabad. (OUT)
7.2 CCs to the Govt. Pleader for Revenue,
A.P. High Court Buildings, Hyderabad. (OUT)
8.Two CD copies.